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Keegan, Linscott & Kenon, PC

Certified Public Accountants | Certified Fraud Examiners | Certified Insolvency and Restructuring Advisors

November 25, 2019

Mr. Craig A. McCarthy
Gust Rosenfeld P.L.C.
One East Washington Street, Suite 1600
Phoenix, AZ 85004- 2553

Dear Mr. McCarthy:

Keegan, Linscott & Kenon, P.C. ("KLK") has been engaged to provide financial analysis in the matter of the Federal Trade Commission ("FTC") v. Tate's Auto Center of Winslow, Inc., Tate's Automotive, Inc., Tate Ford Lincoln Mercury, Inc., Tate's Auto Center of Gallup, Inc. (collectively "Tates"), Richard Berry ("Berry") and Relief Defendant Linda Tate. We have been engaged to analyze payments made by Tates to Berry and Linda Tate for the period from 2013 through March 9, 2019 when Tates filed Chapter 11.

Executive Summary

Based on our analysis, it is our opinion that:

1. There is no evidence to support that funds received by Linda Tate or Berry can be traced to any alleged ill-gotten monies.
2. Linda Tate (individually and through her Trust) lent \$2,837,601 to Tates from 2015 to 2018, which is significantly in excess of the funds she received from Tates.
3. Berry lent \$856,181 to Tates in 2018, and he was not repaid on these loans. This amount is in excess of the total draws received by Berry during the 2013 through March 2019 period analyzed.
4. Tates had positive equity per their combined financial statements through at least December 31, 2016.

Background

The FTC filed a Complaint for Preliminary and Permanent Injunction and other Equitable Relief against Tates, Berry and Linda Tate on July 31, 2018. The FTC seeks preliminary and permanent injunctive relief, rescission or reformation of contracts, restitution, the refund of monies paid, disgorgement of ill-gotten monies, and other equitable relief for acts or practices in violation of



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Section 5(a) of the FTC Act, TILA and its implementing Regulation Z, and CLA and its implementing Regulation M. The FTC further alleges that Relief Defendant Linda Tate is an individual who has received hundreds of thousands of dollars from Tates and she has received funds that can be traced directly to Tates unlawful acts or practices and she has no legitimate claim to those funds.

Analysis

We analyzed the transaction activity for Tates as maintained in their CDK accounting system for the period 2013 through March 9, 2019. Based on that information, we compiled a list of payments made to Berry and Linda Tate. We summarized the amounts paid by payment type and by year (see Exhibit 1).

The monies paid to Berry fall into a few categories as follows:

1. Loan repayments – There was one loan repayment to Berry in 2014 for \$250,000. In 2018 Berry loaned an additional \$856,181 to Tates and there were no repayments on these loans. There was no apparent benefit to Berry from the loan repayment in 2014 since it appears to be a repayment of money provided by Berry to Tates.
2. Lease repayments – Berry received a total of \$39,448 in payments for reimbursement of monies Berry had paid on Tates' leases. This does not appear to be a benefit to Berry but merely a reimbursement of money paid on behalf of Tates.
3. Draws – From 2013 through 2016 Berry received draws of \$624,968 during the time Tates had positive equity. From 2017 through March 2019 Berry received only \$2,858 in draws.
4. Insurance – Berry was reimbursed \$98,531 between 2013 and March 2019 for insurance payments made on life and other insurance. On at least some of these policies, Tates was a beneficiary of the policies and therefore the monies paid would be Tates expenses and not for the benefit of Berry.
5. Expense reimbursements – Berry received payments totaling \$209,235 for the period 2013 through March 2019 for reimbursement of Tates' expenses. There was no apparent benefit to Berry from these payments since they were reimbursements.

The monies paid to Linda Tate fall into a few categories as follows:

1. Loan repayments – Linda Tate and the Forrest and Linda Tate Revocable Trust lent money to Tates on an as needed basis throughout the time period analyzed. We were provided with copies of promissory notes for 2015 and 2018 as noted on Exhibit 2. However, we were not provided with promissory notes prior to December 2015. During the period 2013 through 2015, Linda Tate and/or the Trust was repaid on loans made to Tates in an amount of \$1,103,268. During the period 2016 through March 2019, Linda Tate was repaid on loans made to Tates in the amount of \$533,170. However,

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- from 2015 through November 2018, Linda Tate and her Trust lent Tates \$2,837,601. The funds lent by Linda Tate and her Trust greatly exceed the amounts she was repaid.
2. Lease repayments – Linda Tate took out a number of lease for Tates in her name instead of the corporate name. Linda Tate was reimbursed by Tates for payments Linda Tate made on the leases in an amount of \$149,349. There was no benefit to Linda Tate for reimbursement of lease payments.
 3. Director Fees – Linda Tate was paid \$150,000 from 2013 through March 2019 for serving in her role of Director for Tates. The payment of Director fees is a normal practice in for profit companies and Linda Tate performed work as a Director during this time period.
 4. Expense Reimbursements – Linda Tate received payments totaling \$52,096 from the period 2013 through March 2019 for reimbursement of Tates' expenses. There was no apparent benefit to Linda Tate from these payments since they were reimbursements.
 5. Draws - From 2013 through 2016 Linda Tate received draws of \$1,308,150 during the time Tates had positive equity. From 2017 through March 2019 Linda Tate received \$562,414 in draws.

We also performed an analysis of loans made by Berry and Linda Tate and related parties to Tates from 2015 to 2018 (see Exhibit 2). From 2015 to 2018, Linda Tate and the Forrest and Linda Tate Revocable Trust lent \$2,837,601 to Tates. In 2018, Rick Berry lent \$856,181 to Tates. In addition, RNM Services, Inc. and Tate's Management Group (both related parties to Berry and Linda Tate) lent money to Tates of \$173,984 and \$438,939, respectively in 2018.

There is also an allegation by the FTC that alleged ill-gotten monies may be able to be traced to Linda Tate and Berry and therefore should be disgorged. Based on the evidence that has been provided by the FTC, there has been no adjudication of any specific customers where Tates allegedly received ill-gotten monies. As a result, there is no evidence that any specific ill-gotten funds can be traced to monies received by Berry or Linda Tate or whether those funds went to buy inventory or pay operating expenses of the businesses.

Furthermore, as noted above, Berry and Linda Tate lent significant funds to Tates and there is a realistic possibility that the funds paid to Berry and Linda Tate were from loan proceeds not alleged ill-gotten monies. In addition, Tates utilized a centralized payment system for all of the car dealerships which would make tracing of specific proceeds extremely difficult. The CDK accounting system also used by Tates is cumbersome from an accounting perspective and would make tracing of specific proceeds very difficult.

We further analyzed the financial statement of the combined Tates' entities for the years 2013 – 2018. Per those financial statements, Tates had positive equity through at least December 31, 2016. Any monies paid to Linda Tate or Berry that were classified as draws would not be problematic through at least 2016 as these were retained profits of Tates and there would be no potential detriment to creditors as a result of those disbursements.

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Conclusion

Based on our analysis, it is our opinion that:

1. There is no evidence to support that funds received by Linda Tate or Berry can be traced to any alleged ill-gotten monies.
2. Linda Tate (individually and through her Trust) lent \$2,837,601 to Tates from 2015 to 2018, which is significantly in excess of the funds she received from Tates.
3. Berry lent \$856,181 to Tates in 2018, and he was not repaid on these loans. This amount is in excess of the total draws received by Berry during the 2013 through March 2019 period analyzed.
4. Tates had positive equity per their combined financial statements through at least December 31, 2016.

Documents provided to us in this matter are summarized in Exhibit 3. We have enclosed Christopher Linscott's curriculum vitae as Exhibit 4 and his Summary of Expert Witness Testimony covering 2015 to 2019 as Exhibit 5. Rates for work performed in this matter range from \$95 to \$335 per hour based on the level of employee performing the services.

We reserve the right to supplement our report should new information be provided in this case. Any questions regarding this report may be directed to Christopher Linscott, who will serve as the expert in this matter.

Sincerely,

A handwritten signature in blue ink that reads "Keegan, Linscott & Kenon, P.C.".

Keegan, Linscott & Kenon, P.C.

Attachments: Exhibits 1 through 5

EXHIBIT 1

FTC v. Tate's Auto Center of Winslow, Inc., et. al.
Schedules of Related Party Payments

	2013	2014	2015	2016	2017	2018 Jan 01 - Mar 08	Mar 9 2018 to Mar 8 2019
Richard Berry							
Draws	\$ 380,991	\$ 54,931	\$ 166,824	\$ 22,222	\$ 2,858	\$ -	\$ -
Loan Repayment	-	250,000	-	-	-	-	-
Lease Repayment	-	-	-	11,289	22,527	5,632	-
Insurance	-	37,239	44,881	732	15,679	-	-
Expense Reimbursement	-	34,900	99,103	10,353	64,879	-	-
Richard Berry Total	\$ 380,991	\$ 377,070	\$ 310,808	\$ 44,596	\$ 105,943	\$ 5,632	\$ -
Linda Tate							
Draws	\$ 101,400	\$ 555,856	\$ 322,093	\$ 328,801	\$ 260,379	\$ 77,710	\$ 224,325
Loan Repayment	158,420	542,146	402,702	112,810	147,160	51,049	222,151
Lease Repayment	25,999	25,999	17,189	25,999	23,832	6,500	23,831
Director Fees	-	-	-	-	50,000	15,000	85,000
Expense Reimbursement	-	-	41,522	5,100	2,094	-	3,380
Linda Tate Total	285,819	1,124,001	783,506	472,710	483,465	150,259	558,687

EXHIBIT 2

FTC v. Tate's Auto Center of Winslow, Inc. et al.
Schedule of Loans Made by Related Parties

Lender	Borrower	Amount	Date
Forrest and Linda Tate Revocable Trust	Tate Ford Lincoln Mercury Inc.	\$607,401.00	12/1/2015
Forrest and Linda Tate Revocable Trust	Tate's Automotive Inc.	\$220,000.00	12/1/2015
Forrest and Linda Tate Revocable Trust	Tate Ford Lincoln Mercury Inc.	\$200,000.00	9/1/2018
Forrest and Linda Tate Revocable Trust	Tate Ford Lincoln Mercury Inc.	\$335,200.00	9/1/2018
Forrest and Linda Tate Revocable Trust	Tate's Automotive Inc.	\$895,000.00	9/1/2018
		\$2,257,601.00	
Linda Tate	Tate's Automotive Inc.	\$300,000.00	9/1/2018
Linda Tate	Tate's Automotive Inc.	\$280,000.00	11/1/2018
		\$580,000.00	
Richard Berry	Tate's Auto Center of Gallup, Inc.	\$156,181.00	9/1/2018
Richard Berry	Tate's Automotive Inc.	\$300,000.00	9/1/2018
Richard Berry	Tate's Automotive Inc.	\$400,000.00	9/1/2018
		\$856,181.00	
RNM Services, Inc.	Tate's Automotive Inc.	\$173,984.00	9/1/2018
		\$173,984.00	
Tate's Management Group	Tate's Automotive Inc.	\$438,939.00	9/1/2018
		\$438,939.00	

EXHIBIT 3

Exhibit 3

List of Documents Used

1. Data extracted from CDK Software by US Automotive Dealership Consulting as follows:
 - 2013 data extraction for all transactions for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
 - 2014 data extraction for all transactions for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
 - 2015 data extraction for all transactions for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
 - 2016 data extraction for all transactions for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
 - 2017 data extraction for all transactions for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
 - 2018 data extraction for all transactions for the periods of January 1, 2018 to March 8, 2018 for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
2. Chart of Accounts Extracted from CDK for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS

Exhibit 3

3. Statement of Financial Affairs for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
4. Real Property Questionnaire for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
5. Debtor Compliance Documents for the following companies:
 - Company 1, Tate's Automotive, Inc., Case # 2:19-bk-02523-PS;
 - Company 2, Tate Ford- Lincoln-Mercury, Inc., Case #2:19-bk-02527-DPC;
 - Company 3, Tate's Auto Center of Gallup, Inc., 2:19-bk-02493-BMW;
 - Company 4, Tate's Auto Center of Winslow, Inc., 2:19-bk-02524-PS
6. General Motors Dealer Operating Reports 2013 – 2018
7. Complaint for Preliminary and Permanent Injunction and Other Equitable Relief
8. Promissory Note between Tate Ford Lincoln Mercury, Inc. and Forrest and Linda Tate Revocable Trust dated September 1, 2018 for \$200,000.00
9. Promissory Note between Tate Ford Lincoln Mercury, Inc. and Forrest and Linda Tate Revocable Trust dated September 1, 2018 for \$335,200.00
10. Promissory Note between Tate Ford Lincoln Mercury, Inc. and Forrest and Linda Tate Revocable Trust dated December 1, 2015 for \$607,401.00
11. Promissory Note between Tate's Auto Center of Gallup, Inc. and Richard Berry dated September 1, 2018 for \$156,181.00
12. Promissory Note between Tate's Automotive Inc. and Forrest and Linda Tate Revocable Trust dated December 1, 2015 for \$220,000.00
13. Promissory Note between Tate's Automotive Inc. and Linda Tate dated November 1, 2018 for \$280,000.00
14. Promissory Note between Tate's Automotive Inc. and Linda Tate dated September 1, 2018 for \$300,000.00
15. Promissory Note between Tate's Automotive Inc. and Richard Berry dated September 1, 2018 for \$300,000.00
16. Promissory Note between Tate's Automotive Inc. and Richard Berry dated September 1, 2018 for \$400,000
17. Promissory Note between Tate's Automotive Inc. and RNM Services dated September 1, 2018 for \$173,984.00
18. Promissory Note between Tate's Automotive Inc. and Tate's Management Group, Inc. dated September 1, 2018 for \$438,939.00
19. Promissory Note between Tate's Automotive Inc. and Forrest and Linda Tate Revocable Trust dated September 1, 2018 for \$895,000.00

EXHIBIT 4

CHRISTOPHER G. LINSKOTT
3443 N. CAMPBELL AVENUE, SUITE 115
TUCSON, ARIZONA 85719
(520) 884-0176

EDUCATION: B.A. Psychology, Amherst College, 1980
M.S. Accounting, New York University GBA, 1982
Certified Public Accountant (CPA) 1984
Certified Fraud Examiner (CFE) 1992
Certified Insolvency and Restructuring Advisor (CIRA) 1997

BACKGROUND: 1994 - Present
DIRECTOR
Keegan, Linscott & Kenon, P.C.

Owner of CPA firm. Head of bankruptcy and reorganization, litigation support, and forensic accounting practice for the firm. Includes Tucson and Scottsdale offices practice leader.

1990-1993
DIRECTOR, LITIGATION SUPPORT SERVICES
Coopers & Lybrand – Tucson, AZ

Responsible for work associated with financial aspects of clients and support for attorneys involved in litigation, fraud, receivership cases and bankruptcy work primarily in Arizona. Duties included damage calculation review and preparation, forensic accounting and financial analysis. Other duties included manager responsibilities for financial audits.

1989-1990
CHIEF FINANCIAL OFFICER
Tombstone & Southern Railroad, Inc.

Served for two years as CFO of start-up real estate and entertainment project in Cochise County. As one of three principals in this project, duties encompassed finance; budgeting, taxes, financial reporting, prospective reporting, capital solicitation, cash management and development of a business plan. Non-financial responsibilities included marketing, public speaking and recruitment of personnel.

1981-1989
SENIOR AUDIT MANAGER
Peat Marwick Main & Co. – New York, NY
Peat Marwick Main & Co. – Boston, MA

Responsibilities included the supervision of fifty staff people on sixty audits for twelve clients. Duties included public and private reporting to the SEC and other third parties; day-to-day management of field work, oral and written presentations to top client management and Board of Directors, technical problem-solving and profit maximization. Areas of industry expertise include real estate, financial institutions, higher education, and manufacturing.

**RANGE OF
EXPERIENCE:**

Served as Trustee for various Chapter 11 and Chapter 7 entities primarily in the real estate, hospitality and health care sectors.

Served as Chief Restructuring Officer for corporate commercial entity in Chapter 11.

Served as Examiner in Chapter 11 proceedings focusing on real estate entities and alleged fraud.

Served as "Responsible Party" (Trustee) for Chapter 11 debtor in successful corporate reorganization.

Served as Receiver for corporate commercial entities and financial institutions in Arizona and California.

Served as Liquidating Trustee for corporate commercial entities.

Served as Plan Agent in Chapter 11 proceeding.

Served as Court appointed Special Master in commercial litigation case.

Prepared operating cash forecasts for real estate projects, commercial entities, municipal and non-profit businesses.

Developed financial packages used to obtain project financing for real estate projects and commercial entities.

Assisted in due diligence reviews of corporate commercial acquisitions and joint ventures.

Assisted in the preparation of SEC filings for bankrupt real estate entities.

Served as accountant for various creditor committees in Chapter 11 proceedings to analyze fraudulent conveyance and preference issues and financial viability of ongoing entities.

Reviewed bankruptcy documents of various commercial entities to determine asset liquidation preference and financial viability of ongoing entity.

Served as financial advisor for various Chapter 11 entities, assisting with various aspects of corporate reorganization.

Provided expert witness testimony, including damage analysis and accounting-related issues in commercial litigation cases dealing with lost profits, owner disputes, securities fraud, employee/employer disputes, personal injury, business interruption claims and various other matters.

Performed various fraud analyses and forensic procedures related to litigation in Ponzi schemes and employee embezzlement schemes.

Constructed damage theories including computer-generated models for commercial businesses involved in litigation.

Analysis of sole and separate property issues, hidden assets and closely held corporations in divorce settlement litigation.

**PROFESSIONAL
ORGANIZATIONS:**

Member of the Arizona Society of CPA's, American Institute of Certified Public Accountants, National Association of Certified Fraud Examiners, Association of Insolvency and Restructuring Advisors. Board of Directors of Bashas, Inc.

EXHIBIT 5

CHRISTOPHER G. LINSKOTT, CPA, CFE, CIRA
SUMMARY OF EXPERT WITNESS TESTIMONY
2015 - 2019

YEAR	PLAINTIFF/PETITIONER	DEFENDANT/RESPONDENT	ISSUE	TESTIMONY RENDERED	TRIER OF FACT	CLIENT ATTORNEY / CLIENT ATTORNEY FIRM	OPPOSING COUNSEL / OPPOSING FIRM
2019	ANDREW B. SERWIN, TRUSTEE	KATHARINE WOODS ET AL.	BREACH OF FIDUCIARY DUTY	DEPOSITION	N/A	JASON M. SANTANA LAW OFFICE OF JASON SANTANA	MARY M. BEST KEENEY WAITE & STEVENS
2019	BRANDON MATHESON*	JENNIFER KOESTER	BREACH OF CONTRACT ETC...	DEPOSITION	N/A	MICHAEL MCGRATH MESCH, CLARK & ROTHSCHILD, P.C.	BILL POORTEN SNELL & WILMER
2019	HIGASHI	KAGELE ET AL.*	BREACH OF CONTRACT ETC...	ARBITRATION	ARBITRATOR	DENNIS ROSEN	DECONCINI McDONALD
2019	RAYGARR, LLC*	EMC INSURANCE COMPANIES	BREACH OF CONTRACT, ETC...	DEPOSITION	N/A	MEL COHEN MESCH, CLARK & ROTHSCHILD, P.C.	ALICYN FREEMAN BROENING OBERG WOODS & WILSON
2019	FORD MOTOR CREDIT, NISSAN MOTORS ACCEPTANCE CORP.	TATES AUTOMOTIVE INC. ET AL.*	CASH COLLATERAL, ADEQUATE PROTECTION	TRIAL	JUDGE	ANTHONY AUSTIN FENNEMORE CRAIG	STEVE JEROME, SNELL & WILMER DON CRAM, SEVERSON & WERTSON PC
2019	FORD MOTOR CREDIT, NISSAN MOTORS ACCEPTANCE CORP.	TATES AUTOMOTIVE INC. ET AL.*	CASH COLLATERAL, ADEQUATE PROTECTION	DEPOSITION	N/A	ANTHONY AUSTIN FENNEMORE CRAIG	STEVE JEROME, SNELL & WILMER DON CRAM, SEVERSON & WERTSON PC
2018	UNITED STATES OF AMERICA*	SETH NICHOLS	RESTITUTION	TRIAL	JUDGE	MIKE JETTE	MIKE HARWIN
2018	CLAY AND KAREN PARSONS*	HUGH AND JANE NICHOLS	FRAUD	TRIAL	JUDGE	FRED PETERSEN MESCH, CLARK & ROTHSCHILD, P.C.	GERMAN YUSUFOV YUSUFOV LAW FIRM PLLC
2018	REILLY*	SIERRA CAMPANA, LLC ET AL.	BREACH OF CONTRACT, ETC...	TRIAL	N/A	MEL COHEN MESCH, CLARK & ROTHSCHILD, P.C.	TERRY JACKSON
2018	TARGET CORPORATION*	SPRINT SPECTRUM, LP	BREACH OF CONTRACT	DEPOSITION	N/A	PAUL LOUCKS MESCH, CLARK & ROTHSCHILD, P.C.	JENNIFER AXEL POL SINELLI, PC
2018	SERRANO*	FARM CREDIT SERVICES SOUTHWEST	BREACH OF FIDUCIARY DUTY, ETC...	DEPOSITION	N/A	TONY FREEMAN FREEMAN LAW	ROBERT MCKIRGAN LEWIS ROCA
2018	STUART BRODSKY*	ESTATE OF HELEN BRODSKY ET AL.	BREACH OF FIDUCIARY DUTY	TRIAL	JUDGE	GEORGE KRAUJA, FENNEMORE CRAIG	ARLENE LEONI
2017	RAYTHEON	RAYGARR, LLC*	BREACH OF CONTRACT	TRIAL	JURY	MEL COHEN MESCH, CLARK & ROTHSCHILD	JOHN RICHARDSON DECONCINI McDONALD ET AL.
2017	ANTONIA FLORES*	ANA PAREDES	BREACH OF FIDUCIARY DUTY	TRIAL	JUDGE	DAVID JUAREZ	GREGORY DROEGER
2017	SONORAN DESERT LAND INVESTORS, LLC*	CPF VASEO ASSOCIATES	CHAPTER 11 INTEREST RATE	TRIAL	JUDGE	MICHAEL MCGRATH MESCH, CLARK & ROTHSCHILD, P.C.	TODD BURGESS GALLAGHER & KENNEDY
2017	SONORAN DESERT LAND INVESTORS, LLC*	CPF VASEO ASSOCIATES	CHAPTER 11 INTEREST RATE	DEPOSITION	N/A	MICHAEL MCGRATH MESCH, CLARK & ROTHSCHILD, P.C.	TODD BURGESS GALLAGHER & KENNEDY
2017	MARC WICHANSKY	DAVID & KARINA ZOWINE*	CHAPTER 11 FEASIBILITY AND INTEREST RATE	DEPOSITION	N/A	TOM SALERNO STINSON LEONARD STREET	MICHAEL SMIKUN CALLAGY LAW
2017	RAYTHEON	RAYGARR, LLC*	BREACH OF CONTRACT	DEPOSITION	N/A	MEL COHEN MESCH, CLARK & ROTHSCHILD	JOHN RICHARDSON DECONCINI McDONALD ET AL.
2017	SOLCITO INVESTMENTS, LLC*	AMERICAN FAMILY INSURANCE	BREACH OF CONTRACT, BAD FAITH	DEPOSITION	N/A	ALISON CHASE KELLER ROHRBACK, LLP	LYNN ALLEN TYSON & MENDES
2016	ARIZONA HOMETOWN HAULING ET AL.*	DANIEL RALICH ET AL.	CORPORATE DISSOLUTION	TRIAL	JURY	GEORGE KRAUJA, FENNEMORE CRAIG JOHN BAAD	BILL POORTEN SNELL & WILMER
2016	PIMIENTOS SELECTOS S.A. DE C.V.*	POLY-AG CORP ET AL.	BREACH OF WARRANTY DEFECTIVE PRODUCT	TRIAL	JURY	JASON SANTANA	DANIELLE LOSS HORTON, OBERRECHT ET AL.
2016	BILL JOHNSON'S RESTAURANTS, INC.*	PLATTNER, SCHNEIDMAN ET AL.	BREACH OF FIDUCIARY DUTY PROFESSIONAL MALPRACTICE	DEPOSITION	N/A	SESALY STAMPS (DECONCINI) MARK LAMMERS (RUSING, LOPEZ)	CHARLES PRICE DICKINSON WRIGHT
2016	HANNAH*	MADRID	BREACH OF FIDUCIARY DUTY, ELDER ABUSE	TRIAL	JUDGE	MEL COHEN MESCH, CLARK & ROTHSCHILD, P.C.	TERRY JACKSON LAW OFFICES OF TERENCE JACKSON

KLK.000017

YEAR	PLAINTIFF/PETITIONER	DEFENDANT/RESPONDENT	ISSUE	TESTIMONY RENDERED	TRIER OF FACT	CLIENT ATTORNEY / CLIENT ATTORNEY FIRM	OPPOSING COUNSEL / OPPOSING FIRM
2016	BEST AMERICAN DESTINATIONS, LLC	HWAL'BAY BAJ ENTERPRISES, INC.*	BREACH OF CONTRACT	ARBITRATION	ARBITRATOR	LONNIE WILLIAMS STINSON LEONARD STREET	DONALD PRUNTY GREENBERG TRAUIG
2016	BILLY & NORA MAYNARD*	JACK AND JERRY MAYNARD ET AL.	CORPORATE DISSOLUTION	ARBITRATION	ARBITRATOR	MICHAEL MCGRATH MESCH, CLARK & ROTHCHILD, P.C.	KEVIN ESTEVEZ LANG & KLAIN, P.C.
2016	PIMIENTOS SELECTOS S.A. DE C.V.*	POLY-AG CORP ET AL.	BREACH OF WARRANTY DEFECTIVE PRODUCT	DEPOSITION	N/A	JASON SANTANA	DANIELLE LOSS HORTON, OBERRECHT ET AL.
2016	ARIZONA HOMETOWN HAULING ET AL.*	DANIEL RALICH ET AL.	CORPORATE DISSOLUTION	DEPOSITION	N/A	JOHN BAADÉ	BILL POORTEN SNELL & WILMER
2015	DAVID M. REAVES, TRUSTEE	JACK D. ROSE & VANESSA PALMA ROSE*	NON-DISCHARGEABILITY	TRIAL	JUDGE	FREEMAN HUBER LAW, PLLC	FORRESTER & WORTH, PLLC
2015	BEST AMERICAN DESTINATIONS, LLC	HWAL'BAY BAJ ENTERPRISES, INC.*	BREACH OF CONTRACT	ARBITRATION	ARBITRATOR	CARRIE FRANCIS STINSON LEONARD STREET	DONALD PRUNTY GREENBERG TRAUIG
2015	GIOVANNA MUSCARELLO ET AL.*	HILL D'AMORE, LTD. & JOHN D'AMORE	NEGLIGENCE, BREACH OF CONTRACT ETC..	DEPOSITION	N/A	AARON HUBER HUBER BARNEY, PLLC	ROB SHULL DICKINSON WRIGHT
2015	CALVARY CHAPEL OF PRESCOTT	BANK OF THE WEST*	CHAPTER 11 PLAN FEASIBILITY AND TILL	DEPOSITION	N/A	KELLY SINGER QUARLES & BRADY	HAROLD CAMPBELL CAMPBELL & COOMBS

* Denotes retaining party